

Special Parks and Recreation

Mission. The mission of the Special Parks and Recreation function is to expand and enhance park and recreational services, programs and facilities.

Overview. The Special Parks and Recreation Fund was created in the 1979 Kansas Legislative Session, when Senate Bill No. 467 was passed. The legislation became effective in 1979. The law established a 10 percent gross receipts tax on the sale of liquor, including spirits, wine, and strong beer. Effective July 1, 1987, the drink tax applied to caterers and drinking establishments in "wet" counties.



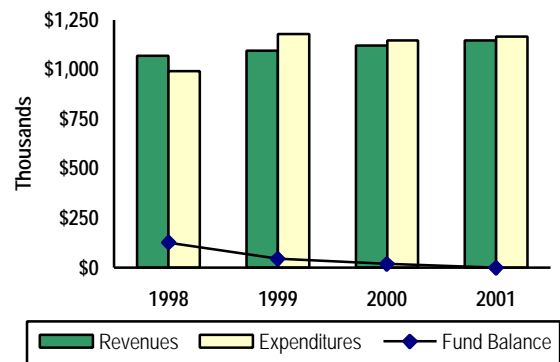
This fund supports fun activities for kids like the Arts Program.

Kansas law provides that one-third of the tax received must be credited to the Special Parks and Recreation Fund. Expenditures in the fund are to be made only for the purchase, establishment, maintenance, or expansion of park and recreational services, programs and facilities.

Finance and Operations. The 1999, 2000 and 2001 allocations will be transferred to the General Fund to support the following programs: Summer of Discovery, After School Playground, Grade School Night, Teen Night, Saturday Recreation, Summer Playground, Arts Program, Hoop It Up, Greater Wichita Junior Football, programs for the disabled, city-wide athletic events, free swimming, and child care. Support of qualifying programs sponsored by the Art Museum and Library may also be included.

Financial Summary			
	1998	1999	2000
Liquor Tax Revenue	1,062,765	1,089,330	1,116,560
Interest Earnings	5,869	5,880	2,320
Revenue – Total	1,068,634	1,095,210	1,118,880

Special Parks & Recreation Fund



Special Parks and Recreation Fund Budget Summary

	1998 Actual	1999 Adopted	1999 Revised	2000 Adopted	2001 Approved
Special Parks & Recreation Fund Revenue	1,068,634	998,160	1,095,210	1,118,880	1,145,480
Transfer to General Fund	990,130	1,016,930	1,126,630	1,145,830	1,164,880
Appropriated Reserve	0	0	50,000	0	0
Special Parks & Recreation Fund Expenditures	990,130	1,016,930	1,176,630	1,145,830	1,164,880
Revenue Over (Under) Expenditures	78,504	(18,770)	(81,420)	(26,950)	(19,400)
Special Parks & Recreation Fund Balance	127,772	10,498	46,352	19,402	0